



Reprinted
February 10, 2015

SENATE BILL No. 524

DIGEST OF SB 524 (Updated February 9, 2015 3:03 pm - DI 106)

Citations Affected: IC 6-1.1; IC 32-21.

Synopsis: Tax deeds and conveyance documents. Provides that when a county auditor sends out certain notices for a tax sale by certified mail, the notices must be sent by certified mail, return receipt requested. Requires that a verified petition for a tax deed to real property acquired in a tax sale must include copies of various notices sent by the petitioner, copies of certified mail mailing receipts, copies of certified mail return receipts, returned mailing envelopes, and evidence used by the petitioner to ascertain the owner of property and any other persons with a substantial property interest of public record in the property. Provides that a tax deed is not prima facie evidence of the validity of a tax sale, if the petitioner for the tax deed fails to include with the petition the copies of notices, copies of mailing receipts, return receipts, returned mailing envelopes, and copies or descriptions of the evidence used to ascertain the owner and other persons having a substantial property interest of public record in the property. Provides that an instrument that does not comply with certain filing requirements is validly recorded, regardless of when it is recorded.

Effective: July 1, 2015.

Zakas, Head, Randolph, Taylor

January 14, 2015, read first time and referred to Committee on Civil Law.
February 3, 2015, amended, reported favorably — Do Pass.
February 9, 2015, read second time, amended, ordered engrossed.

SB 524—LS 7366/DI 123



Reprinted
February 10, 2015

First Regular Session 119th General Assembly (2015)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2014 Regular Session and 2014 Second Regular Technical Session of the General Assembly.

SENATE BILL No. 524

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-1.1-24-1, AS AMENDED BY THE TECHNICAL
2 CORRECTIONS BILL OF THE 2015 GENERAL ASSEMBLY, IS
3 AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2015]:
4 Sec. 1. (a) On or after January 1 of each calendar year in which a tax
5 sale will be held in a county and not later than fifty-one (51) days after
6 the first tax payment due date in that calendar year, the county treasurer
7 *(or county executive; in the case of property described in subdivision*
8 *(2))* shall certify to the county auditor a list of real property on which
9 any of the following exist:
10 (1) *In the case of real property other than real property described*
11 *in subdivision (2);* Any property taxes or special assessments
12 certified to the county auditor for collection by the county
13 treasurer from the prior year's spring installment or before are
14 delinquent as determined under IC 6-1.1-37-10 and the delinquent
15 property ~~tax or taxes~~, special assessments, *penalties, fees, or*
16 *interest* due exceed twenty-five dollars (\$25).

SB 524—LS 7366/DI 123



1 (2) *In the case of real property for which a county executive has*
 2 *certified to the county auditor that the real property is:*

3 (A) *vacant; or*

4 (B) *abandoned;*

5 *any property taxes or special assessments from the prior year's*
 6 *fall installment or before that are delinquent as determined under*
 7 *IC 6-1.1-37-10. The county executive must make a certification*
 8 *under this subdivision not later than sixty-one (61) days before*
 9 *the earliest date on which application for judgment and order for*
 10 *sale may be made. The executive of a city or town may provide to*
 11 *the county executive of the county in which the city or town is*
 12 *located a list of real property that the city or town has determined*
 13 *to be vacant or abandoned. The county executive shall include*
 14 *real property included on the list provided by a city or town*
 15 *executive on the list certified by the county executive to the*
 16 *county auditor under this subsection.*

17 ~~(3)~~ (2) Any unpaid costs are due under section 2(b) of this chapter
 18 from a prior tax sale.

19 (b) The county auditor shall maintain a list of all real property
 20 eligible for sale. Except as provided in section 1.2 or another provision
 21 of this chapter, the taxpayer's property shall remain on the list. The list
 22 must:

23 (1) describe the real property by parcel number and common
 24 address, if any;

25 (2) for a tract or item of real property with a single owner,
 26 indicate the name of the owner; and

27 (3) for a tract or item with multiple owners, indicate the name of
 28 at least one (1) of the owners.

29 (c) Except as otherwise provided in this chapter, the real property
 30 so listed is eligible for sale in the manner prescribed in this chapter.

31 (d) Not later than fifteen (15) days after the date of the county
 32 treasurer's certification under subsection (a), the county auditor shall
 33 mail by certified mail, **return receipt requested**, a copy of the list
 34 described in subsection (b) to each mortgagee who requests from the
 35 county auditor by certified mail a copy of the list. Failure of the county
 36 auditor to mail the list under this subsection does not invalidate an
 37 otherwise valid sale.

38 SECTION 2. IC 6-1.1-24-4.6, AS AMENDED BY P.L.89-2007,
 39 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 40 JULY 1, 2015]: Sec. 4.6. (a) On the day on which the application for
 41 judgment and order for sale is made, the county treasurer shall report
 42 to the county auditor all of the tracts and real property listed in the



1 notice required by section 2 of this chapter upon which all delinquent
2 taxes and special assessments, all penalties due on the delinquencies,
3 any unpaid costs due from a prior tax sale, and the amount due under
4 section 2(a)(3)(D) of this chapter have been paid up to that time. The
5 county auditor, assisted by the county treasurer, shall compare and
6 correct the list, removing tracts and real property for which all
7 delinquencies have been paid, and shall make and subscribe an
8 affidavit in substantially the following form:

9 State of Indiana)
10) ss
11 County of _____)

12 I, _____, treasurer of the county of _____, and
13 I, _____, auditor of the county of _____, do
14 solemnly affirm that the foregoing is a true and correct list of the real
15 property within the county of _____ upon which have remained
16 delinquent uncollected taxes, special assessments, penalties and costs,
17 as required by law for the time periods set forth, to the best of my
18 knowledge and belief.

19 _____
20 County Treasurer

21 _____
22 County Auditor

23 Dated _____

24 I, _____, auditor of the county of _____, do
25 solemnly affirm that notice of the application for judgment and order
26 for sale was mailed via certified mail, **return receipt requested**, to the
27 owners on the foregoing list, and publication made, as required by law.

28 _____
29 County Auditor

30 Dated _____

31 (b) Application for judgment and order for sale shall be made as one
32 (1) cause of action to any court of competent jurisdiction jointly by the
33 county treasurer and county auditor. The application shall include the
34 names of at least one (1) of the owners of each tract or item of real
35 property, the dates of mailing of the notice required by sections 2 and
36 2.2 of this chapter, the dates of publication required by section 3 of this
37 chapter, and the affidavit and corrected list as provided in subsection
38 (a).

39 (c) Any defense to the application for judgment and order of sale
40 shall be filed with the court on or before the earliest date on which the
41 application may be made as set forth in the notice required under
42 section 2 of this chapter. The county auditor and the county treasurer



1 for the county where the real property is located are entitled to receive
 2 all pleadings, motions, petitions, and other filings related to a defense
 3 to the application for judgment and order of sale.

4 SECTION 3. IC 6-1.1-25-4.5, AS AMENDED BY P.L.66-2014,
 5 SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 6 JULY 1, 2015]: Sec. 4.5. (a) Except as provided in subsection (d), a
 7 purchaser or the purchaser's assignee is entitled to a tax deed to the
 8 property that was sold only if:

9 (1) the redemption period specified in section 4(a)(1) of this
 10 chapter has expired;

11 (2) the property has not been redeemed within the period of
 12 redemption specified in section 4(a) of this chapter; and

13 (3) not later than six (6) months after the date of the sale:

14 (A) the purchaser or the purchaser's assignee; or

15 (B) in a county where the county auditor and county treasurer
 16 have an agreement under section 4.7 of this chapter, the
 17 county auditor;

18 gives notice of the sale to the owner of record at the time of the
 19 sale and any person with a substantial property interest of public
 20 record in the tract or **item of** real property.

21 (b) A county executive is entitled to a tax deed to property on which
 22 the county executive acquires a lien under IC 6-1.1-24-6 and for which
 23 the certificate of sale is not sold under IC 6-1.1-24-6.1 only if:

24 (1) the redemption period specified in section 4(b) of this chapter
 25 has expired;

26 (2) the property has not been redeemed within the period of
 27 redemption specified in section 4(b) of this chapter; and

28 (3) not later than ninety (90) days after the date the county
 29 executive acquires the lien under IC 6-1.1-24-6, the county
 30 auditor gives notice of the sale to:

31 (A) the owner of record at the time the lien was acquired; and

32 (B) any person with a substantial property interest of public
 33 record in the tract or **item of** real property.

34 (c) A purchaser of a certificate of sale under IC 6-1.1-24-6.1 is
 35 entitled to a tax deed to the property for which the certificate was sold
 36 only if:

37 (1) the redemption period specified in section 4(c) of this chapter
 38 has expired;

39 (2) the property has not been redeemed within the period of
 40 redemption specified in section 4(c) of this chapter; and

41 (3) not later than ninety (90) days after the date of sale of the
 42 certificate of sale under IC 6-1.1-24, the purchaser gives notice of



- 1 the sale to:
- 2 (A) the owner of record at the time of the sale; and
- 3 (B) any person with a substantial property interest of public
- 4 record in the tract or **item of** real property.
- 5 (d) The person required to give the notice under subsection (a), (b),
- 6 or (c) shall give the notice by sending a copy of the notice by certified
- 7 mail, **return receipt requested**, to:
- 8 (1) the owner of record at the time of the:
- 9 (A) sale of the property;
- 10 (B) acquisition of the lien on the property under IC 6-1.1-24-6;
- 11 or
- 12 (C) sale of the certificate of sale on the property under
- 13 IC 6-1.1-24;
- 14 at the last address of the owner for the property, as indicated in
- 15 the records of the county auditor; and
- 16 (2) any person with a substantial property interest of public record
- 17 at the address for the person included in the public record that
- 18 indicates the interest.
- 19 However, if the address of the person with a substantial property
- 20 interest of public record is not indicated in the public record that
- 21 created the interest and cannot be located by ordinary means by the
- 22 person required to give the notice under subsection (a), (b), or (c), the
- 23 person may give notice by publication in accordance with IC 5-3-1-4
- 24 once each week for three (3) consecutive weeks.
- 25 (e) The notice that this section requires shall contain at least the
- 26 following:
- 27 (1) A statement that a petition for a tax deed will be filed on or
- 28 after a specified date.
- 29 (2) The date on or after which the petitioner intends to petition for
- 30 a tax deed to be issued.
- 31 (3) A description of the tract or **item of** real property shown on
- 32 the certificate of sale.
- 33 (4) The date the tract or **item of** real property was sold at a tax
- 34 sale.
- 35 (5) The name of the:
- 36 (A) purchaser or purchaser's assignee;
- 37 (B) county executive that acquired the lien on the property
- 38 under IC 6-1.1-24-6; or
- 39 (C) person that purchased the certificate of sale on the
- 40 property under IC 6-1.1-24.
- 41 (6) A statement that any person may redeem the tract or **item of**
- 42 real property.



- 1 (7) The components of the amount required to redeem the tract or
 2 **item of** real property.
- 3 (8) A statement that an entity identified in subdivision (5) is
 4 entitled to reimbursement for additional taxes or special
 5 assessments on the tract or **item of** real property that were paid by
 6 the entity subsequent to the tax sale, lien acquisition, or purchase
 7 of the certificate of sale, and before redemption, plus interest.
- 8 (9) A statement that the tract or **item of** real property has not been
 9 redeemed.
- 10 (10) A statement that an entity identified in subdivision (5) is
 11 entitled to receive a deed for the tract or **item of** real property if
 12 it is not redeemed before the expiration of the period of
 13 redemption specified in section 4 of this chapter.
- 14 (11) A statement that an entity identified in subdivision (5) is
 15 entitled to reimbursement for costs described in section 2(e) of
 16 this chapter.
- 17 (12) The date of expiration of the period of redemption specified
 18 in section 4 of this chapter.
- 19 (13) A statement that if the property is not redeemed, the owner
 20 of record at the time the tax deed is issued may have a right to the
 21 tax sale surplus, if any.
- 22 (14) The street address, if any, or a common description of the
 23 tract or **item of** real property.
- 24 (15) The key number or parcel number of the tract or **item of** real
 25 property.
- 26 (f) The notice under this section must include not more than one (1)
 27 tract or item of real property listed and sold in one (1) description.
 28 However, when more than one (1) tract or item of real property is
 29 owned by one (1) person, all of the tracts or real property that are
 30 owned by that person may be included in one (1) notice.
- 31 (g) A single notice under this section may be used to notify joint
 32 owners of record at the last address of the joint owners for the property
 33 sold, as indicated in the records of the county auditor.
- 34 (h) The notice required by this section is considered sufficient if the
 35 notice is mailed to the address required under subsection (d).
- 36 (i) The notice under this section and the notice under section 4.6 of
 37 this chapter are not required for persons in possession not shown in the
 38 public records.
- 39 (j) If the purchaser fails to:
 40 (1) comply with subsection (c)(3); or
 41 (2) petition for the issuance of a tax deed within the time
 42 permitted under section 4.6(a) of this chapter;



1 the certificate of sale reverts to the county executive and may be
2 retained by the county executive or sold under IC 6-1.1-24-6.1.

3 SECTION 4. IC 6-1.1-25-4.6, AS AMENDED BY P.L.66-2014,
4 SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
5 JULY 1, 2015]: Sec. 4.6. (a) After the expiration of the redemption
6 period specified in section 4 of this chapter but not later than three (3)
7 months after the expiration of the period of redemption:

8 (1) the purchaser, the purchaser's assignee, the county executive,
9 or the purchaser of the certificate of sale under IC 6-1.1-24 may;
10 or

11 (2) in a county where the county auditor and county treasurer
12 have an agreement under section 4.7 of this chapter, the county
13 auditor shall, upon the request of the purchaser or the purchaser's
14 assignee;

15 file a verified petition **in accordance with subsection (b)** in the same
16 court and under the same cause number in which the judgment of sale
17 was entered asking the court to direct the county auditor to issue a tax
18 deed if the real property is not redeemed from the sale. Notice of the
19 filing of this petition shall be given to the same parties and in the same
20 manner as provided in section 4.5 of this chapter, except that, if notice
21 is given by publication, only one (1) publication is required. The notice
22 required by this section is considered sufficient if the notice is sent to
23 the address required by section 4.5(d) of this chapter. Any person
24 owning or having an interest in the tract or **item** of real property may
25 file a written objection to the petition with the court not later than thirty
26 (30) days after the date the petition was filed. If a written objection is
27 timely filed, the court shall conduct a hearing on the objection.

28 **(b) A verified petition filed under subsection (a) must include**
29 **the following:**

30 **(1) Copies of all notices sent under section 4.5 of this chapter.**

31 **(2) Copies of all notices sent under this section.**

32 **(3) Copies of all certified mail mailing receipts, return**
33 **receipts, and returned mailing envelopes for notices sent**
34 **under section 4.5 of this chapter.**

35 **(4) Copies of all certified mail mailing receipts, return**
36 **receipts, and returned mailing envelopes for notices sent**
37 **under this section.**

38 **(5) Copies or descriptions of the evidence used by the**
39 **petitioner or the petitioner's assignor to identify the owner**
40 **and other persons with a substantial property interest of**
41 **public record in the real property.**

42 **Failure to include the documents described in subdivisions (1)**



1 through (5) prevents the issuance of a tax deed from constituting
 2 prima facie evidence of the validity of the sale. If the issuance of a
 3 tax deed does not constitute prima facie evidence of the validity of
 4 the sale due to the failure to comply with this subsection, the
 5 petitioner or assignee of the petitioner has the burden of proving
 6 the validity of the sale by a preponderance of the evidence in any
 7 subsequent challenge to the sale.

8 ~~(b)~~ (c) Not later than sixty-one (61) days after the petition is filed
 9 under subsection (a), the court shall enter an order directing the county
 10 auditor (on the production of the certificate of sale and a copy of the
 11 order) to issue to the petitioner a tax deed if the court finds that the
 12 following conditions exist:

13 (1) The time of redemption has expired.

14 (2) The tract or **item of** real property has not been redeemed from
 15 the sale before the expiration of the period of redemption
 16 specified in section 4 of this chapter.

17 (3) Except with respect to a petition for the issuance of a tax deed
 18 under a sale of the certificate of sale on the property under
 19 IC 6-1.1-24-6.1 or IC 6-1.1-24-6.8, or with respect to penalties
 20 described in section 4(k) of this chapter, all taxes and special
 21 assessments, penalties, and costs have been paid.

22 (4) The notices required by this section and section 4.5 of this
 23 chapter have been given.

24 (5) The petitioner has complied with all the provisions of law
 25 entitling the petitioner to a deed.

26 The county auditor shall execute deeds issued under this subsection in
 27 the name of the state under the county auditor's name. If a certificate of
 28 sale is lost before the execution of a deed, the county auditor shall issue
 29 a replacement certificate if the county auditor is satisfied that the
 30 original certificate existed.

31 ~~(c)~~ (d) Upon application by the grantee of a valid tax deed in the
 32 same court and under the same cause number in which the judgment of
 33 sale was entered, the court shall enter an order to place the grantee of
 34 a valid tax deed in possession of the real estate. The court may enter
 35 any orders and grant any relief that is necessary or desirable to place or
 36 maintain the grantee of a valid tax deed in possession of the real estate.

37 ~~(d)~~ (e) Except as provided in subsections ~~(c)~~ (f) and ~~(f)~~; (g), if:

38 (1) the verified petition referred to in subsection (a) is timely
 39 filed; and

40 (2) the court refuses to enter an order directing the county auditor
 41 to execute and deliver the tax deed because of the failure of the
 42 petitioner under subsection (a) to fulfill the notice requirement of



- 1 subsection (a);
 2 the court shall order the return of the amount, if any, by which the
 3 purchase price exceeds the minimum bid on the property under
 4 IC 6-1.1-24-5 minus a penalty of twenty-five percent (25%) of that
 5 excess. The petitioner is prohibited from participating in any manner
 6 in the next succeeding tax sale in the county under IC 6-1.1-24. The
 7 county auditor shall deposit penalties paid under this subsection in the
 8 county general fund.
- 9 ~~(e)~~ **(f)** Notwithstanding subsection ~~(d)~~; **(e)**, in all cases in which:
 10 (1) the verified petition referred to in subsection (a) is timely
 11 filed;
 12 (2) the petitioner under subsection (a) has made a bona fide
 13 attempt to comply with the statutory requirements under
 14 subsection ~~(b)~~ **(c)** for the issuance of the tax deed but has failed
 15 to comply with these requirements;
 16 (3) the court refuses to enter an order directing the county auditor
 17 to execute and deliver the tax deed because of the failure to
 18 comply with these requirements; and
 19 (4) the purchaser, the purchaser's successors or assignees, or the
 20 purchaser of the certificate of sale under IC 6-1.1-24 files a claim
 21 with the county auditor for refund not later than thirty (30) days
 22 after the entry of the order of the court refusing to direct the
 23 county auditor to execute and deliver the tax deed;
- 24 the county auditor shall not execute the deed but shall refund the
 25 purchase money minus a penalty of twenty-five percent (25%) of the
 26 purchase money from the county treasury to the purchaser, the
 27 purchaser's successors or assignees, or the purchaser of the certificate
 28 of sale under IC 6-1.1-24. The county auditor shall deposit penalties
 29 paid under this subsection in the county general fund. All the
 30 delinquent taxes and special assessments shall then be reinstated and
 31 recharged to the tax duplicate and collected in the same manner as if
 32 the property had not been offered for sale. The tract or item of real
 33 property, if it is then eligible for sale under IC 6-1.1-24, shall be placed
 34 on the delinquent list as an initial offering under IC 6-1.1-24.
- 35 ~~(f)~~ **(g)** Notwithstanding subsections ~~(d)~~ **(e)** and ~~(e)~~; **(f)**, the court
 36 shall not order the return of the purchase price or any part of the
 37 purchase price if:
 38 (1) the purchaser or the purchaser of the certificate of sale under
 39 IC 6-1.1-24 has failed to provide notice or has provided
 40 insufficient notice as required by section 4.5 of this chapter; and
 41 (2) the sale is otherwise valid.
- 42 ~~(g)~~ **(h)** A tax deed executed under this section vests in the grantee



1 an estate in fee simple absolute, free and clear of all liens and
 2 encumbrances created or suffered before or after the tax sale except
 3 those liens granted priority under federal law, and the lien of the state
 4 or a political subdivision for taxes and special assessments that accrue
 5 subsequent to the sale. However, the estate is subject to all easements,
 6 covenants, declarations, and other deed restrictions and laws governing
 7 land use, including all zoning restrictions and liens and encumbrances
 8 created or suffered by the purchaser at the tax sale. **Except as provided**
 9 **in subsection (b)**, the deed is prima facie evidence of:

- 10 (1) the regularity of the sale of the real property described in the
- 11 deed;
- 12 (2) the regularity of all proper proceedings; and
- 13 (3) valid title in fee simple in the grantee of the deed.

14 ~~(h)~~ (i) A tax deed issued under this section is incontestable except
 15 by appeal from the order of the court directing the county auditor to
 16 issue the tax deed filed not later than sixty (60) days after the date of
 17 the court's order.

18 SECTION 5. IC 6-1.1-25-9, AS AMENDED BY P.L.169-2006,
 19 SECTION 31, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 20 JULY 1, 2015]: Sec. 9. (a) When a county acquires title to real property
 21 under IC 6-1.1-24 and this chapter, the county executive may dispose
 22 of the real property under IC 36-1-11 or subsection (e). The proceeds
 23 of any sale under IC 36-1-11 shall be applied as follows:

- 24 (1) First, to the cost of the sale or offering for sale of the real
- 25 property, including the cost of:
 - 26 (A) maintenance;
 - 27 (B) preservation;
 - 28 (C) administration of the property before the sale or offering
 - 29 for sale of the property;
 - 30 (D) unpaid costs of the sale or offering for sale of the property;
 - 31 (E) preparation of the property for sale;
 - 32 (F) advertising; and
 - 33 (G) appraisal.
- 34 (2) Second, to any unrecovered cost of the sale or offering for sale
- 35 of other real property in the same taxing district acquired by the
- 36 county under IC 6-1.1-24 and this chapter, including the cost of:
 - 37 (A) maintenance;
 - 38 (B) preservation;
 - 39 (C) administration of the property before the sale or offering
 - 40 for sale of the property;
 - 41 (D) unpaid costs of the sale or offering for sale of the property;
 - 42 (E) preparation of the property for sale;



1 (F) advertising; and
 2 (G) appraisal.
 3 (3) Third, to the payment of the taxes on the real property that
 4 were removed from the tax duplicate under section 4(c) of this
 5 chapter.
 6 (4) Fourth, any surplus remaining into the county general fund.
 7 (b) The county auditor shall file a report with the board of
 8 commissioners before January 31 of each year. The report must:
 9 (1) list the real property acquired under IC 6-1.1-24 and this
 10 chapter; and
 11 (2) indicate if any person resides or conducts a business on the
 12 property.
 13 (c) The county auditor shall mail a notice by certified mail, **return**
 14 **receipt requested**, before March 31 of each year to each person listed
 15 in subsection (b)(2). The notice must state that the county has acquired
 16 title to the tract the person occupies.
 17 (d) If the county executive determines that any real property
 18 acquired under this section should be retained by the county, then the
 19 county executive shall not dispose of the real property. The county
 20 executive may repair, maintain, equip, alter, and construct buildings
 21 upon the real property so retained in the same manner prescribed for
 22 other county buildings.
 23 (e) The county executive may transfer title to real property
 24 described in subsection (a) to the redevelopment commission at no cost
 25 to the commission for sale, grant, or other disposition under
 26 IC 36-7-14-22.2, IC 36-7-14-22.5, IC 36-7-15.1-15.1,
 27 IC 36-7-15.1-15.2, or IC 36-7-15.1-15.5.
 28 (f) If the real property is located in a geographic area that is not
 29 served by a redevelopment commission and the county executive
 30 determines that any real property acquired under this section should be
 31 held for later sale or transfer by the county executive, the county
 32 executive shall wait until an appropriate time to dispose of the real
 33 property. The county executive may do the following:
 34 (1) Examine, classify, manage, protect, insure, and maintain the
 35 property being held.
 36 (2) Eliminate deficiencies (including environmental deficiencies),
 37 carry out repairs, remove structures, make improvements, and
 38 control the use of the property.
 39 (3) Lease the property while it is being held.
 40 The county executive may enter into contracts to carry out part or all of
 41 the functions described in subdivisions (1) through (3).
 42 SECTION 6. IC 32-21-4-1, AS AMENDED BY P.L.94-2014,



1 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
2 JULY 1, 2015]: Sec. 1. (a) The following must be recorded in the
3 recorder's office of the county where the land is situated:

4 (1) A conveyance or mortgage of land or of any interest in land.

5 (2) A lease for more than three (3) years.

6 (b) A conveyance, mortgage, **memorandum of lease**, or lease takes
7 priority according to the time of its filing. The conveyance, mortgage,
8 **memorandum of lease**, or lease is fraudulent and void as against any
9 subsequent purchaser, lessee, or mortgagee in good faith and for a
10 valuable consideration if the purchaser's, lessee's, or mortgagee's deed,
11 mortgage, or lease is first recorded.

12 (c) **This subsection applies regardless of when an instrument is**
13 **recorded.** If:

14 (1) an instrument referred to in subsection (a) is recorded; and

15 (2) the instrument does not comply with the:

16 (A) requirements of:

17 (i) IC 32-21-2-3; or

18 (ii) IC 32-21-2-7; or

19 (B) technical requirements of IC 36-2-11-16(c);

20 the instrument is validly recorded and provides constructive notice of
21 the contents of the instrument as of the date of filing.



COMMITTEE REPORT

Madam President: The Senate Committee on Civil Law, to which was referred Senate Bill No. 524, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

Page 8, line 1, after "sale." insert **"If the issuance of a tax deed does not constitute prima facie evidence of the validity of the sale due to the failure to comply with this subsection, the petitioner or assignee of the petitioner has the burden of proving the validity of the sale by a preponderance of the evidence in any subsequent challenge to the sale."**

Page 10, line 2, after "sale." delete "The" and insert **"Except as provided in subsection (b), the"**.

and when so amended that said bill do pass.

(Reference is to SB 524 as introduced.)

ZAKAS, Chairperson

Committee Vote: Yeas 8, Nays 0.

 SENATE MOTION

Madam President: I move that Senate Bill 524 be amended to read as follows:

Page 7, line 32, delete "receipts and certified mail" and insert **"mailing receipts, return receipts, and returned mailing envelopes"**.

Page 7, line 33, delete "return receipts".

Page 7, line 35, delete "receipts" and insert **"mailing receipts, return receipts, and returned mailing envelopes"**.

Page 7, line 42, delete "(4)" and insert **"(5)"**.

Page 12, line 5, after "mortgage," insert **"memorandum of lease,"**.

Page 12, line 6, after "mortgage," insert **"memorandum of lease,"**.

Page 12, line 10, delete "a mortgage" and insert **"an instrument"**.

(Reference is to SB 524 as printed February 4, 2015.)

ZAKAS

